

EQUIPMENT CLASSIFICATIONS

TABLE A

Commercial Equipment

Commercial Classes Contained In The Average Index Table: Bank, Garage, Hospital, Hotel, Laundry, Library, Office, Restaurant, Retail, Theater and Warehouse. (AH581)

TABLE B

Industrial Machinery and Equipment

Industry Classes Contained In Average Index: Aerospace, Cement Manufacturing, Chemicals and Allied Products, Electrical Equipment Manufacturing, Electronic Equipment, Fabricated Metal Products, Food and Kindred Products, Glass and Glass Products, Grain and Grain Mill Products, Leather and Leather Products, Lumber, Wood Products, Furniture, Machinery (Except Electrical, Metal Working and Transportation), Mining, Motor Vehicles and Parts, Paper Finishing, Petroleum Exploration and Production, Petroleum Refining, Plastics Products, Primary Metals, Printing and Publishing, Professional and Scientific Instruments, Pulp and Paper, Rubber Products, Stone and Clay Products (Except Cement), Sugar and Sugar Products, Textile Mill Products, Vegetable Oil Products.

APPLIES TO ALL THE TABLES

Each time these factors are applied to cost information the appraiser needs to consider all information available (condition of equipment, external obsolescence factors, and any other factors that may indicate the need for additional depreciation.) The minimum percent good indicated in these tables is in no way meant to be mandatory. If, as stated above, the appraiser has knowledge of other information or factors that would indicate that depreciation in excess of the stated minimum is warranted, then the appraiser should allow depreciation in excess of the stated minimum.

TABLE A
Commercial Equipment

Average

TREND	YEAR	AGE: 3	4	5	6	7	8	9	10	12	15	20	25	30
100	2005	67	75	81	84	87	89	90	92	93	95	97	98	98
108	2004	40	56	67	75	80	84	87	90	94	97	102	104	105
111	2003	18	36	49	60	68	73	79	82	89	94	100	103	105
113	2002	10	19	33	45	54	62	69	73	81	90	98	103	105
114	2001		10	19	31	42	51	58	65	74	84	95	100	105
115	2000			12	21	30	40	48	55	67	79	91	99	104
117	1999				13	21	30	39	47	60	74	88	97	103
117	1998				10	14	22	30	37	51	67	84	94	101
118	1997					10	15	22	31	45	61	80	91	99
120	1996						12	17	24	37	55	77	89	98
121	1995							13	18	31	50	73	86	96
125	1994								15	26	45	69	85	96
129	1993								12	22	40	66	84	97
132	1992									17	36	62	82	95
134	1991									15	31	58	79	94
137	1990										26	53	77	92
140	1989										22	50	73	91
147	1988										21	47	72	91
154	1987										17	45	71	92
156	1986											39	67	89
158	1985											36	63	85
160	1984											32	59	82
165	1983											30	56	81
169	1982											27	52	78
176	1981											25	49	76
193	1980												50	79
211	1979												49	80
230	1978												48	83
247	1977												47	82
260	1976												47	81
276	1975												44	80
304	1974													79
350	1973													88
363	1972													83
374	1971													79
394	1970													79
418	1969													75
436	1968													70

WHEN USING THE FACTORS IN THIS TABLE NO MANDATORY MINIMUM PERCENT GOOD IS INTENDED.

TABLE B
Industrial Machinery and Equipment

TREND	YEAR	AGE: 3	4	5	6	7	8	9	10	12	15	17	20	25
100	2005	67	75	81	84	87	89	90	92	93	95	96	97	98
104	2004	38	54	64	72	77	81	84	86	90	94	96	98	100
108	2003	17	35	48	58	66	71	77	80	86	92	94	97	100
108	2002	9	18	31	43	52	59	66	70	78	86	90	94	98
108	2001		9	18	29	40	49	55	62	70	80	84	90	95
108	2000			11	19	28	38	45	52	63	75	80	85	93
109	1999				12	20	28	36	44	56	69	75	82	90
110	1998				9	13	21	29	35	48	63	70	79	88
111	1997					9	14	21	29	42	58	65	75	85
113	1996						11	16	23	35	52	61	72	84
115	1995							13	17	30	47	56	69	82
119	1994								14	25	43	54	65	81
121	1993								11	21	38	48	62	79
123	1992									16	33	43	58	76
125	1991									14	29	39	54	74
128	1990										24	35	50	72
133	1989										21	32	48	69
138	1988										19	28	44	68
144	1987										16	24	42	66
147	1986											22	37	63
149	1985											19	34	60
153	1984												31	57
157	1983												28	53
160	1982												26	50
168	1981												24	47
185	1980													48
207	1979													48
228	1978													48
248	1977													47
266	1976													48
282	1975													45
328	1974													
386	1973													
403	1972													
412	1971													
430	1970													
453	1969													
470	1968													
487	1967													
504	1966													

WHEN USING THE FACTORS IN THIS TABLE NO MANDATORY MINIMUM PERCENT GOOD IS INTENDED.

TABLE BP BIOPHARMACEUTICAL				
	M & E	Other Equipment	Tools,Molds Dies,Jigs	Fixtures
<i>Year</i>	<i>BP1</i>	<i>BP2</i>	<i>BP3</i>	<i>BP4</i>
2005	85	92	89	92
2004	69	83	78	83
2003	54	75	67	75
2002	40	66	56	66
2001	28	57	45	57
2000	18	49	35	49
1999	11	40	26	40
1998	10	33	19	33
1997	10	26	13	26
1996	10	20	10	20
1995	10	15	10	15
1994	10	11	10	11
1993	10	10	10	10

TABLE CE COPIER EQUIPMENT		
<i>YEAR</i>	<i>AGE</i>	<i>CE 1</i>
2005	1	67
2004	2	54
2003	3	44
2002	4	38
2001	5	32
2000	6	27
1999	7	24
1998	8	21
1997	9	20
1996	10	17

TABLE M Automatic Teller Machines		
TABLE A - 25% Minimum Per Cent Good		
<i>YEAR</i>	<i>M10</i>	<i>M12</i>
2005	92	93
2004	90	94
2003	82	89
2002	73	81
2001	65	74
2000	55	67
1999	47	60
1998	37	51
1997	31	45
1996	24	37
1995	18	31
1994	15	26

TABLE S COMPUTERS					
Table 1 Personal Computer <\$25,000					
Table 2 Midrange Computer >\$25,000 but <\$500,000					
Table 3 Mainframe Computer >\$500,000					
	<i>Year</i>	<i>HW1</i>	<i>HW2</i>	<i>HW3</i>	<i>public office</i>
		<i>S2</i>	<i>S4</i>	<i>S6</i>	
	2005	66	73	79	
	2004	39	47	54	
	2003	24	30	35	
	2002	15	19	22	
	2001	10	12	14	
	2000	6	8	9	
	1999	4	5	6	
	1998	2	3	4	
	1997	2	2	2	

WHEN USING THE FACTORS IN THESE TABLES NO MANDATORY MINIMUM PERCENT GOOD IS INTENDED. THESE FACTORS ARE SUPPLIED BY SBE AND DERIVED FROM MARKET DATA STUDIES. THE NUMBERS INDICATED ON THE TABLE NAME DO NOT REPRESENT THE LIFE OF THE PROPERTY.

AGRICULTURAL EQUIP "F" TABLE					
	<i>MOBILE</i>			<i>FIXED</i>	
	<i>F</i>	<i>FAV</i>	<i>FUS</i>	<i>FDY</i>	
	<i>new</i>	<i>average</i>	<i>used</i>	<i>dairy</i>	
YEAR	F1	F2	F3	F15	TREND
2005	78	85	92	95	100
2004	74	80	86	95	105
2003	70	76	82	93	109
2002	64	69	75	88	110
2001	58	64	69	83	112
2000	54	59	64	79	114
1999	48	53	58	72	115
1998	44	49	52	66	116
1997	40	43	47	61	117
1996	36	39	43	55	119
1995	33	37	39	50	122
1994	32	36	38	46	128
1993	30	34	37	41	131
1992	30	32	35	36	135
1991	28	31	32	32	139
1990	26	29	30	27	144
1989	0	0	28	24	149
1988	0	0	26	22	155

CONSTRUCTION EQUIP TABLE G				
Used Mobile Construction Equipment				
	<i>G</i>	<i>GAV</i>	<i>GUS</i>	
	<i>new</i>	<i>average</i>	<i>used</i>	
YEAR	G1	G2	G3	TREND
2005	74	83	91	100
2004	71	79	87	107
2003	67	74	82	111
2002	62	69	76	112
2001	58	65	71	114
2000	54	60	66	114
1999	48	54	60	115
1998	44	50	55	117
1997	42	46	51	119
1996	38	42	46	121
1995	35	38	42	124
1994	33	37	41	127
1993	31	35	37	129
1992	29	33	36	132
1991	27	31	34	136
1990	27	29	32	140
1989	23	26	29	145
1988	20	23	26	152
1987	19	20	20	156
1986	17	17	17	159
1985			14	161

WHEN USING THE FACTORS
IN THESE TABLES NO
MANDATORY MINIMUM
PERCENT GOOD IS INTENDED.

TABLE P		
Proposition 13 Index Factor		
YEAR	INDEX	FACTOR
2005	1.02000	102
2004	1.03904	104
2003	1.05982	106
2002	1.08102	108
2001	1.10264	110
2000	1.12469	112
1999	1.14553	115
1998	1.16844	117
1997	1.19181	119
1996	1.20504	121
1995	1.21938	122
1994	1.24377	124
1993	1.26864	127
1992	1.29401	129
1991	1.31989	132
1990	1.34629	135
1989	1.37322	137
1988	1.40068	140
1987	1.42870	143
1986	1.45727	146
1985	1.48642	149
1984	1.51614	152
1983	1.53131	153
1982	1.56193	156
1981	1.59317	159
1980	1.62503	163
1979	1.65754	166
1978	1.69069	169
1977	1.72450	172
1976	1.75899	176

TABLE SC			
SEMICONDUCTOR MANUFACTURING			
YEAR	AGE:	FACTOR 1	
2005	1	80	
2004	2	62	
2003	3	47	
2002	4	34	
2001	5	24	
2000	6	16	
1999	7	10	

TABLE T				
STRAIGHT LINE DEPRECIATION				
YEAR	AGE: 4	5	6	7
2005	75	80	83	86
2004	50	60	67	71
2003	25	40	50	57
2002	20	20	33	43
2001			20	29
2000				14

TABLE V		
Vending Tables		
YEAR	VIDEO	VENDING
	V4	V8
2005	75	89
2004	52	78
2003	32	66
2002	17	55
2001	9	45
2000		35
1999		26
1998		19
1997		13
1996		10

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TABLE U
UNTRENDED R3 CURVE

6.25% Rate of Return
Minimum Per Cent Good = 125% of Average Service Life

YEAR																					YEAR		
ACQ'D	AGE	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	20	22	25	30	35	40	ACQ'D
2005	1	67	75	81	84	87	89	90	92	93	93	94	95	95	96	96	97	97	98	98	99	99	2005
2004	2	37	52	62	69	74	78	81	83	85	87	88	89	90	92	92	94	95	96	97	98	98	2004
2003	3	16	32	44	54	61	66	71	74	77	80	82	83	85	87	88	90	92	93	95	96	97	2003
2002	4	9	17	29	40	48	55	61	65	69	72	75	77	80	83	84	87	89	91	93	95	96	2002
2001	5		9	17	27	37	45	51	57	61	65	69	71	74	78	80	83	85	88	92	94	95	2001
2000	6			10	18	26	35	42	48	53	58	62	65	69	74	76	79	82	86	90	92	94	2000
1999	7				11	18	26	33	40	46	51	55	59	63	69	71	75	79	83	88	91	93	1999
1998	8				9	12	19	26	32	39	44	49	53	57	64	67	72	76	80	86	90	92	1998
1997	9					9	13	19	26	32	38	43	48	52	59	62	68	72	77	84	88	91	1997
1996	10						10	14	20	25	31	37	42	46	54	58	64	68	74	82	86	90	1996
1995	11							11	15	21	26	31	36	41	49	53	60	65	71	79	85	89	1995
1994	12								12	16	21	26	31	36	45	48	55	61	68	77	83	87	1994
1993	13								9	13	17	22	26	31	40	44	51	58	65	75	81	86	1993
1992	14									10	13	17	22	27	35	39	47	54	62	72	79	85	1992
1991	15										11	14	18	23	31	35	43	50	59	70	78	83	1991
1990	16											12	15	19	27	31	39	46	56	67	76	82	1990
1989	17												12	16	24	28	36	43	52	65	74	80	1989
1988	18												10	14	20	24	32	39	49	62	72	79	1988
1987	19													11	17	21	29	36	46	60	70	77	1987
1986	20														15	18	25	32	43	57	67	75	1986
1985	21															13	16	23	29	40	54	65	1985
1984	22																14	20	27	37	51	63	1984
1983	23																11	18	24	34	49	61	1983
1982	24																	16	21	31	46	59	1982
1981	25																		14	19	28	43	1981
1980	26																		17	26	41	54	1980
1979	27																		15	23	38	52	1979
1978	28																		13	21	36	49	1978
1977	29																			19	33	47	1977
1976	30																			18	31	44	1976
1975	31																			16	29	42	1975
1974	32																				26	40	1974
1973	33																				25	38	1973
1972	34																				23	36	1972
1971	35																				21	34	1971
1970	36																				20	31	1970
1969	37																				18	29	1969
1968	38																				16	28	1968
1967	39																					26	1967
1966	40																					25	1966

WHEN USING THE FACTORS IN THIS TABLE NO MANDATORY MINIMUM PERCENT GOOD IS INTENDED.

TABLE X											
PURE PERCENT FACTOR											
YEAR	AGE:5	10	20	30	40	50	60	70	80	90	100
2005	5	10	20	30	40	50	60	70	80	90	100
2004	5	10	20	30	40	50	60	70	80	90	100
2003	5	10	20	30	40	50	60	70	80	90	100
2002	5	10	20	30	40	50	60	70	80	90	100
2001	5	10	20	30	40	50	60	70	80	90	100
2000	5	10	20	30	40	50	60	70	80	90	100
1999	5	10	20	30	40	50	60	70	80	90	100
1998	5	10	20	30	40	50	60	70	80	90	100
1997	5	10	20	30	40	50	60	70	80	90	100
1996	5	10	20	30	40	50	60	70	80	90	100
1995	5	10	20	30	40	50	60	70	80	90	100
1994	5	10	20	30	40	50	60	70	80	90	100
1993	5	10	20	30	40	50	60	70	80	90	100
1992	5	10	20	30	40	50	60	70	80	90	100
1991	5	10	20	30	40	50	60	70	80	90	100
1990	5	10	20	30	40	50	60	70	80	90	100
1989	5	10	20	30	40	50	60	70	80	90	100
1988	5	10	20	30	40	50	60	70	80	90	100
1987	5	10	20	30	40	50	60	70	80	90	100
1986	5	10	20	30	40	50	60	70	80	90	100
1985	5	10	20	30	40	50	60	70	80	90	100
1984	5	10	20	30	40	50	60	70	80	90	100
1983	5	10	20	30	40	50	60	70	80	90	100
1982	5	10	20	30	40	50	60	70	80	90	100
1981	5	10	20	30	40	50	60	70	80	90	100

40 YEAR TABLE			
Bank Vault Doors			
TREND	YEAR	% GOOD	FACTOR
100	2005	100	100
108	2004	99	107
111	2003	98	109
113	2002	95	107
114	2001	93	106
115	2000	90	104
117	1999	88	103
117	1998	85	99
118	1997	83	98
120	1996	80	96
121	1995	78	94
125	1994	75	94
129	1993	73	94
132	1992	70	92
134	1991	68	91
137	1990	65	89
140	1989	63	88
147	1988	60	88
154	1987	58	89
156	1986	55	86
158	1985	53	84
160	1984	50	80
165	1983	48	79
169	1982	45	76
176	1981	43	75
193	1980	40	77
211	1979	37	79
230	1978	35	80
247	1977	32	80
260	1976	30	77
276	1975	27	75
304	1974	25	75
350	1973	22	78
363	1972	20	71
374	1971	17	64
394	1970	15	57
418	1969	12	50

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